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REG 0: REG Introduction

0.01 Course Introduction (29:58) >

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0.02 REG Introduction (09:22) >

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REG 1: Individual Taxation

1.01 Individual Income Tax Return (23:34) >

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1.02 Filing Requirements (12:53) >

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1.03 Individual Income Tax Return - Class Questions (04:38) >

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1.04 Gross Income (21:41) >

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1.05 Gross Income Continued (20:13) >

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1.06 Tax Schedules (11:07) >

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1.07 Adjustments for (to) AGI (21:15) >

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1.08 Adjustments for (to) AGI Continued (17:14) >

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1.09 Adjustments for (to) AGI - Class Questions (04:04) >

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1.10 Standard and Itemized Deductions (29:19) >

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1.11 Itemized Deductions - Class Questions (04:18) >

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1.12 Deductions and Filing Status (14:23) >

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1.13 Tax Credits and Other Taxes (16:00) >

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1.14 Tax Credits and Other Taxes - Class Questions (02:18) >

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1.15 Alternative Minimum Tax (15:15) >

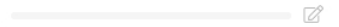
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1.16 Alternative Minimum Tax - Class Questions (02:22) >

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1.17 Individual Taxation - Class Questions - TBS (12:35) >

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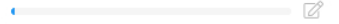
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1.18 Individual Taxation - Class Questions - TBS Continued (16:32) >

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REG 2: Corporate Tax



2.01 C Corporation Overview (22:49) >

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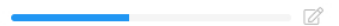
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2.02 Formation of a C Corporation (17:34) >

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2.04 Income & Ordinary Deductions (22:37) >

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2.05 Charity, NOL & DRD Deductions (24:24) >

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2.06 Charity and Capital Loss - Class Questions (05:43) >

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2.11 Corporate Distributions (12:33) >

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2.12 Corporate Distributions - Class Questions (03:56) >

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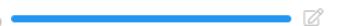
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2.13 Corporate Tax - Class Questions - TBS (15:09) >

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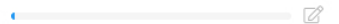
REG 3: S Corporations



3.01 S Corporations: Formation and Operation (29:38) >

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3.02 Separately Stated Items (12:34) >

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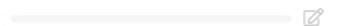
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3.03 Distributions to Shareholders / S Status (09:12) >

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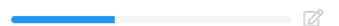
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3.04 Qualified Business Income Deduction (30:05) >

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[3.06 S Corporations - Class Questions - TBS \(10:30\) >](#)


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REG 4: Partnership Taxation

[4.01 Partnership Taxation \(17:02\) >](#)

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[4.03 Operation of Partnership \(04:34\) >](#)

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[4.04 Partnership Taxation: Basis - Class Questions \(06:48\) >](#)

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[4.06 Partnership Termination \(12:54\) >](#)

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[4.07 Partnership Distributions - Class Questions \(03:35\) >](#)

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[4.08 Partnership Taxation - Class Questions - TBS \(07:24\) >](#)

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[4.09 Partnership Taxation - Class Questions - DRS \(20:36\) >](#)

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REG 5: Estates, Trusts & Gift Taxes



[5.01 Estates and Trusts Overview \(16:06\) >](#)

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[5.02 Trusts and Operation \(12:06\) >](#)

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[5.03 Creation of a Trust \(19:16\) >](#)

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[5.04 Estates \(05:34\) >](#)

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[5.05 Fiduciary Income Tax Return \(22:15\) >](#)

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[5.06 Estates and Trusts - Class Questions \(07:28\) >](#)

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[5.07 Gift Tax \(20:57\) >](#)

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[5.08 Estate Tax \(16:57\) >](#)

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[5.09 Gift and Estate Tax - Class Questions \(04:24\) >](#)

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[5.10 Gift and Estate Tax - Class Questions - TBS \(07:55\) >](#)

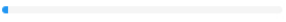
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REG 6: Depreciation

6.01 Depreciation: Real vs. Tangible Personal Property (20:27) >

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6.02 Section 179 & Other Cost Recovery Deductions (15:20) >

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6.03 Depreciation - Class Questions (07:33) >

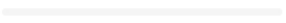
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REG 7: Property & Special Property Tax Transactions ^

7.01 Property Types: Ordinary, 1231, Capital Assets (19:38) >

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7.02 Depreciation Recapture (1245, 1250, Section 291) (11:59) >

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7.03 UNICAP and Individual Property Transactions (20:42) >

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7.04 Taxation of Property - Class Questions (04:01) >

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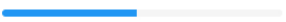

7.05 Taxation of Property - Class Questions - TBS (03:50) >

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7.06 Special Property Tax Transactions (24:14) >

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7.07 Special Property Tax Transactions - Class Questions (15:36) >

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7.08 Special Property Tax Transactions - Class Questions - DRS (33:50) >

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REG 8: Tax-Exempt Organizations ^

8.01 Tax-Exempt Organizations (14:30) >

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8.02 Tax-Exempt Organizations - Class Questions (03:37) >


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REG 9: Penalties and Other Tax Issues ^

9.01 Filing Requirements and Preparers' Penalties (19:21) >

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9.02 Multijurisdictional Tax (21:30) >

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9.03 Multijurisdictional Tax, Filing Requirements & Preparers' Penalties - Class Questions (07:59) >

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9.04 Filing Requirements and Preparers' Penalties - Class Questions - TBS (04:55) >

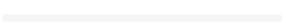

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REG 10: Accountant Liability ^

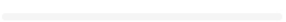

10.01 Common Law Liability (20:07) >

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10.02 Common Law Liability - Class Questions (08:16) >

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10.03 Federal Security Regulations Liability (16:36) >

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10.04 Federal Security Regulations Liability - Class Questions (10:22) >

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10.05 Federal Security Regulations Liability - Class Questions - TBS (03:02) >

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REG 11: Ethics, Professional & Legal Responsibilities



11.01 Tax Return Preparers (05:34) >

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11.02 Treasury Department Circular 230 (11:45) >

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11.03 Licensing and Disciplinary Systems (06:54) >

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11.04 Private Securities Litigation Reform Act and Working Papers (07:02) >

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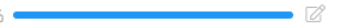
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11.05 Ethics, Professional and Legal Responsibilities - Class Questions (07:51) >

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REG 12: Federal Securities Regulations



12.01 Federal Securities Regulations - Overview (12:59) >

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12.02 Securities Act of 1933 (17:19) >

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12.03 1933 Exemptions (16:02) >

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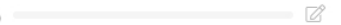
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12.04 1933 Exemptions: Private Placement (Reg D) (10:21) >

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12.05 Securities Act of 1933 - Class Questions (07:02) >

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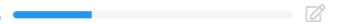
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12.06 Securities Act of 1934 (15:50) >

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12.07 Securities Act of 1934 - Class Questions (03:18) >

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12.08 Federal Securities Regulations - Class Questions - TBS (09:43) >

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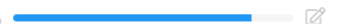
REG 13: Contracts



13.01 Common Law Contracts: Offer (14:47) >

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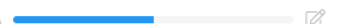
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13.02 Acceptance and Consideration (17:08) >

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13.03 Common Law - Class Questions (03:18) >

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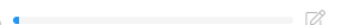
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13.04 Defenses (22:43) >

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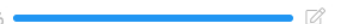
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13.05 Parol Evidence Rule (14:21) >


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13.06 Common Law Contracts - Class Questions (04:33) >

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13.07 Common Law Contracts - Class Questions - TBS (06:54) >

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REG 14: Sales Contracts

14.01 Sales of Goods Contracts Formation (15:52) >

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14.02 Sales of Goods Contracts Formation - Class Questions (04:12) >

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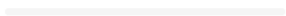

14.03 Title and Risk of Loss Transfer (15:00) >

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14.04 Sales Warranties and Breach of Contract (15:32) >

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14.05 Sale of Goods Contracts - Class Questions (09:43) >

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REG 15: Business Structures

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15.02 Fiduciary Duties of Partners (09:04) >

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15.06 Corporations (13:54) >

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15.07 Corporations vs. Partnerships - Class Questions (02:18) >

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15.08 Board of Directors (12:10) >

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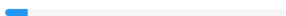

15.09 Shareholders' Rights (12:52) >

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15.10 Corporations - Class Questions (05:33) >


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REG 16: Regulation of Business Employment, Environment & Antitrust

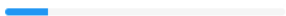

16.01 Regulation of Business Employment, Environment and Antitrust (20:43) >

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REG 17: Property Law & Intellectual Property Rights

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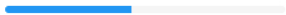

[17.02 Property Law - Class Questions \(03:31\) >](#)

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[17.03 Different Forms of Concurrent Ownership \(13:29\) >](#)

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[17.04 Intellectual Property and Computer Technology Rights \(09:11\) >](#)

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[17.05 Property Law and Intellectual Property - Class Questions \(04:56\) >](#)

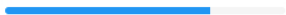

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REG 18: Agency



[18.01 Agency Law \(20:02\) >](#)

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[18.02 Agency Law - Class Questions \(06:20\) >](#)



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REG 19: Secured Transactions



[19.01 Secured Transactions \(12:00\) >](#)

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[19.02 Attachment and Perfection \(15:02\) >](#)

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REG 20: Bankruptcy

[20.01 Chapter 7 Bankruptcy \(14:58\) >](#)

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[20.03 Avoiding Powers of Trustee \(11:33\) >](#)

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[20.04 Distribution of Assets Among Creditors \(10:28\) >](#)

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[20.05 Chapter 11 and Chapter 13 \(08:47\) >](#)

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[20.06 Bankruptcy - Class Questions \(07:54\) >](#)

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REG 21: Debtor & Creditor Relationships (Suretyship)

[21.01 Suretyship \(14:58\) >](#)

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[21.02 Suretyship - Class Questions \(04:50\) >](#)



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REG 22: Appendices (REG)

[22.01 DRS Introduction \(32:08\)](#) >

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[22.02 Research Task Format \(07:07\)](#) >

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REG 23: REG Final Review



[23.01 REG Final Review \(10:19\)](#) >

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